

Form **K-4E**

42A804-E (2-00)

Commonwealth of Kentucky
REVENUE CABINET

Special Withholding Exemption Certificate

(For use by employees who anticipate no tax liability for the current year.)

Date _____

Type or Print Full Name

Social Security Number

Expires (see instructions)

Home Address (Number and Street)

City, State and ZIP Code

Employee—File this certificate with your employer. Otherwise Kentucky income tax must be withheld from your wages.

Employer—Keep this certificate with your records. This certificate may be used instead of Form K-4 by those employees qualified to claim the exemption.

Employee's Certification—I certify under the penalties of perjury that I anticipate no Kentucky income tax liability for the year indicated above.

Signature

Date

INSTRUCTIONS



Who May Claim the Exemption from Withholding of Income Tax—The employee may be entitled to claim the exemption from the withholding of Kentucky income tax if no income tax liability is anticipated for the current year and the employee meets the income requirements as shown below. If the employee is eligible to claim this exemption, the employer will not withhold Kentucky income tax from wages.

Liability for Estimated Tax—If the employer does not withhold income tax from wages and an income tax liability occurs, an estimated tax may be required. The penalty will be applicable if the estimated tax is not paid.

Income Requirements—A single person having an adjusted gross income of \$5,000 or less for the year, or a married person whose adjusted gross income combined with the adjusted gross income of his or her spouse is \$5,000 or less may claim

the exemption by filing the certificate. **If the anticipated income will exceed these requirements, this certificate must not be filed.**

Multiple Employers—An employee, employed by more than one employer, may claim the exemption from withholding with each employer, provided that the total of the anticipated income will not cause the employee to incur any liability for Kentucky income tax for the current taxable year.

Expiration and Requirement of Revocation of the Exemption—This certificate will expire on the last day of the fourth month following the close of the taxable year. This exemption certificate must be revoked within 10 days if it is reasonable to anticipate that a Kentucky income tax liability will occur. If this exemption certificate is discontinued or revoked, a new Employee's Withholding Exemption Certificate (Form K-4) must be filed with the employer.